

**ESD-ARK-209BR EMPLOYER'S QUARTERLY CONTRIBUTION  
AND WAGE REPORT - REIMBURSABLE**

**GENERAL INFORMATION AND INSTRUCTIONS**  
**Retain For Future Reference**

The Employment Security Law, Arkansas Code Annotated § 11-10-101 et seq. requires all employers whose employees perform service in this state to complete the Employer's Quarterly Contribution and Wage Report (Form ESD-ARK-209BR).

**Arkansas employers now have the option of filing their Quarterly Contribution and Wage report and paying their contributions due by Electronic Funds Transfer via the Internet. <https://www.ark.org/esd/unempins/> If this option is chosen, please do not file a paper report.**

**PART A.**

**ITEM 1.** Enter the number of employees who worked during the week which includes the 12th day of each calendar month of the calendar quarter covered by this report.

**ITEM 2.** Enter the total wages (*before any deductions*) paid to all employees, including part-time and temporary, during this calendar quarter excluding 125 Cafeteria Plan wages. Total wages should agree with the total wages listed in PART B. If the legal business is:

(A) A corporation, the wages paid to all employees who performed services in Arkansas should be reported. Corporate officers are employees and their wages and/or draws are reportable.

(B) A political subdivision, the wages paid to elected officials should not be reported.

Special payments given in return for services performed, i.e., commissions, bonuses, fees, prizes, and back pay awards are wages and reportable under Employment Security Law of Arkansas. These payments (*or dollar value*) should be reported by the employer in the calendar quarter(s) in which they are given.

**ITEM 3.** Penalties are determined as follows: during the first 20 days of delinquency, a penalty of \$10.00 is assessed. Beginning with the 21st day of delinquency, the penalty increases to \$20.00. Additional penalties shall be imposed if it is necessary to estimate the report, subpoena records and/or for failure to properly submit all information requested on the report.

**ITEM 4.** Include only payment for penalties.

**PART B.** Enter the social security number, first name, middle initial, last name and total wages paid to each employee during the quarter. The total of all wages listed should agree with Item 2. If additional space is needed, please copy continuation sheet. Adjustments to prior quarters should be made on adjustment form ESD-ARK-223, which may be obtained by calling (501) 682-3798.

**SPECIAL INSTRUCTIONS FOR SEASONAL - REIMBURSABLE EMPLOYERS**

The total wages in ITEM 2 should include all wages from both columns in PART B. Wages entered in PART B should be divided between In-Season and Out-Season according to the date paid not earned.

A reimbursable employer is not entitled to the noncharge provision of the Arkansas Employment Security Law regardless of the reason for separation. All benefits paid to a claimant, whose claim is based on wages earned while employed by you, will be charged to your account on a pro rata basis.